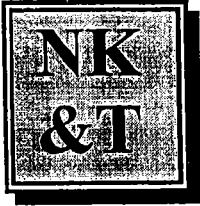


CTA Community Supports
Financial Statements
(With Independent Auditors' Report)
June 30, 2006 and 2005

Table of Contents

Independent Auditors' Report	1
Financial Statements	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	5
Statements of Cash Flows	6
Notes to Financial Statements	8
Additional Information	
Schedules of Functional Expenses	13
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	15
Independent Auditors' Report on State Legal Compliance.....	17



Nievaard, Kofoed & Teran, P.C.

Certified Public Accountants

Hans Nievaard, CPA
Alfred J. Kofoed, CPA
Bruce M. Teran, CPA

Independent Auditors' Report

To the Board of Directors
CTA Community Supports
Salt Lake City, Utah

We have audited the accompanying statements of financial position of CTA Community Supports (a non-profit organization) as of June 30, 2006 and 2005 and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CTA Community Supports as of June 30, 2006 and 2005, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

To the Board of Directors
CTA Community Supports
Salt Lake City, Utah
Page 2

In accordance with Government Auditing Standards, we have also issued a report dated September 7, 2006 on our consideration of CTA Community Supports' internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Nievaard, Kofoed & Teran, P.C.

Nievaard, Kofoed & Teran, P.C.

September 7, 2006

CTA Community Supports
Statements of Financial Position
June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Assets		
Current Assets		
Cash	\$ 1,145,161	899,637
Cash held for residents, restricted use (Note B)	115,638	62,526
Receivables		
State contracts	468,875	430,522
Sales tax refund	6,579	6,533
Residents	915	3,059
Other	1,500	3,399
Total receivables	<u>477,869</u>	<u>443,513</u>
Less: allowance for doubtful accounts	<u>-</u>	<u>-</u>
Total receivables	477,869	443,513
Prepaid expenses		
Rent	13,828	17,312
Insurance	<u>42,244</u>	<u>20,097</u>
Total prepaid expenses	<u>56,072</u>	<u>37,409</u>
Total Current Assets	1,794,740	1,443,085
Property & Equipment (Note D)		
Land	599,142	454,092
Buildings	2,017,252	1,535,842
Office equipment and furniture	400,114	391,706
Vehicles (includes \$84,547 of capitalized leases in 2006 and 2005)	285,625	250,958
Leasehold improvements	5,100	5,100
Total property and equipment	<u>3,307,233</u>	<u>2,637,698</u>
Less: accumulated depreciation	<u>(661,907)</u>	<u>(558,787)</u>
Net property and equipment	2,645,326	2,078,911
Other Assets		
Deferred financing cost, net of amortization	9,623	10,223
Security deposits	<u>13,711</u>	<u>15,362</u>
Total other assets	<u>23,334</u>	<u>25,585</u>
Total Assets	<u>\$ 4,463,400</u>	<u>3,547,581</u>

See accompanying notes and accountants' report.

CTA Community Supports
Statements of Financial Position (Continued)
June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt (Note E)	\$ 122,656	113,422
Accounts payable	19,911	27,130
Accrued payroll and related taxes		
Accrued payroll	162,529	148,781
Accrued vacation	107,571	83,878
Payroll taxes	24,667	23,066
Accrued interest	9,993	-
Unemployment taxes	-	10,373
Total accrued payroll and related taxes	<u>304,760</u>	<u>266,098</u>
Cash held for residents, restricted use (Note B)	<u>115,638</u>	<u>62,526</u>
Total Current Liabilities	562,965	469,176
Long-term debt, net of current maturities (Note E)	<u>2,096,640</u>	<u>1,685,606</u>
Total Liabilities	2,659,605	2,154,782
Net Assets - unrestricted	<u>1,803,795</u>	<u>1,392,799</u>
Total Liabilities and Net Assets	<u>\$ 4,463,400</u>	<u>3,547,581</u>

See accompanying notes and accountants' report.

CTA Community Supports
Statements of Activities and Changes
in Net Assets
Years Ended June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Unrestricted Net Assets		
Revenues		
State (Notes A & B)	\$ 6,579,576	6,424,808
Residents	428,126	395,689
Interest	29,154	12,898
Other	<u>14,778</u>	<u>2,558</u>
Total Revenues	7,051,634	6,835,953
Expenses		
Employee related costs	5,333,840	5,312,010
Occupancy costs	758,909	748,721
Travel and transportation costs	135,349	128,033
General and administrative costs	<u>412,540</u>	<u>370,548</u>
Total Expenses	<u>6,640,638</u>	<u>6,559,312</u>
Increase in Unrestricted Net Assets	410,996	276,641
Net assets - unrestricted, beginning of year	<u>1,392,799</u>	<u>1,116,158</u>
Net assets - unrestricted, end of year	<u>\$ 1,803,795</u>	<u>1,392,799</u>

See accompanying notes and accountants' report.

CTA Community Supports
Statements of Cash Flows
Years Ended June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Cash Flows from Operating Activities		
Increase in unrestricted net assets	\$ 410,996	276,641
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities		
Depreciation	134,621	116,047
Amortization	600	579
Loss on retirement of assets	7,978	9,192
(Increase) or decrease in:		
Net receivables	(34,356)	(6,212)
Prepaid rent and expenses	(18,663)	446
Other assets	1,651	(370)
Increase or (decrease) in:		
Accounts payable	(7,219)	(7,517)
Accrued payroll and related taxes	28,669	(20,388)
Accrued interest	9,993	-
Severance agreement liability	-	(5,786)
Total adjustments	<u>123,274</u>	<u>85,991</u>
Net Cash Provided by Operating Activities	534,270	362,632
Cash Flows from Investing Activities		
Proceeds from sale of assets	17,000	14,335
Purchases of property and equipment	<u>(165,977)</u>	<u>(110,662)</u>
Net Cash Used by Investing Activities	(148,977)	(96,327)
Cash Flows from Financing Activities		
Repayment of long-term borrowings	<u>(139,769)</u>	<u>(101,609)</u>
Net Cash Used by Financing Activities	<u>(139,769)</u>	<u>(101,609)</u>
Net Increase in Cash and Cash Equivalents	245,524	164,696
Cash and cash equivalents at beginning of year	<u>899,637</u>	<u>734,941</u>
Cash and cash equivalents at end of year	<u>\$ 1,145,161</u>	<u>899,637</u>

See accompanying notes and accountants' report.

CTA Community Supports
Statements of Cash Flows (Continued)
Years Ended June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Schedule of Noncash Investing and Financing Activities		
Acquisition of property and equipment		
Cost of property and equipment	\$ 726,014	840,986
Liabilities assumed	<u>(560,037)</u>	<u>(730,324)</u>
Cash paid	<u>\$ 165,977</u>	<u>110,662</u>
 Schedule of Additional Cash Flow Information		
Cash paid during the period for:		
Interest expense	<u>\$ 162,446</u>	<u>107,099</u>

See accompanying notes and accountants' report.

**CTA Community Supports
Notes to Financial Statements
June 30, 2006 and 2005**

Note A - Organization

CTA Community Supports is a nonprofit organization catering to the treatment needs of autistic/developmentally disabled individuals in Utah. The Organization has been in operation since 1980. Funding for the Organization comes directly from a service contract agreement with Division of Services for People with Disabilities. Funds for the contract are provided 60% from Medicaid Title 19, 4% Social Services Block Grant and 36% from state general revenue funds. All participants in the program are Title 19 eligible.

Note B - Summary of Significant Accounting Policies

Basis of Accounting

The Organization's financial records are maintained on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred. In the accompanying financial statements, accounts have been combined and presented for the Organization in accordance with the provisions of Statement of Financial Accounting Standards No. 117, "Financial Statements of Not-for-Profit Organizations".

Cash held for residents, restricted use

Individual resident cash accounts are maintained for advanced deposits received for the resident from government financial assistance programs, payroll checks and other miscellaneous sources. The funds may only be used for the named resident's room and board and other personal expenditures. Any balance remaining, after final settlement with the Organization, is returned to the resident upon termination from the program. The account balances, for all residents, are accumulated and the contingent asset and an equal amount for an offsetting contingent liability are included on the Organization's balance sheet.

Accounts Receivable

Receivables represent amounts due under state contracts for funds that have been earned but not received and for amounts billed to the Organization's clients at predetermined rates for room and board.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets, ranging from three to thirty years.

Income Tax Status

The Organization is exempt from income taxes as provided under Section 501(c)(3) of the Internal Revenue Code.

Concentrations of Credit Risk

The company places its cash with high quality credit institutions. Cash balances may periodically exceed the FDIC insurance limits.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

CTA Community Supports
Notes to Financial Statements (Continued)
June 30, 2006 and 2005

Note C - Major Customer And Credit Risk Concentration

The majority of the Organization's revenue comes from contracts with the Utah State Department of Human Services, Division of Services for People with Disabilities. The contracts range from 1 to 3 years in length and are expected to be renewed upon completion. As revenue is tied directly to the number of qualified individuals in the program, the net loss of qualified individuals could negatively affect future revenue.

Note D - Property and Equipment

Property and equipment as of June 30, 2006 consisted of the following:

	Life Years	Method	Cost	Accumulated Depreciation	Net Carrying Value
Land	-	-	\$ 599,142	-	599,142
Buildings	27.5-30	SL	2,017,252	186,409	1,830,843
Office equipment and furniture	3-7	SL	400,114	354,552	45,562
Vehicles	5	SL	285,625	115,846	169,779
Leasehold improvements	5	SL	5,100	5,100	-
			<u>\$ 3,307,233</u>	<u>661,907</u>	<u>2,645,326</u>

Property and equipment as of June 30, 2005 consisted of the following:

	Life Years	Method	Cost	Accumulated Depreciation	Net Carrying Value
Land	-	-	\$ 454,092	-	454,092
Buildings	27.5-30	SL	1,535,842	125,779	1,410,063
Office equipment and furniture	3-7	SL	391,706	334,002	57,704
Vehicles	5	SL	166,411	51,633	114,778
Vehicles - capital lease (Note F)	5	SL	84,547	42,273	42,274
Leasehold improvements	5	SL	5,100	5,100	-
			<u>\$ 2,637,698</u>	<u>558,787</u>	<u>2,078,911</u>

Depreciation expense for the years ended June 30, 2006 and 2005 was \$134,621 and \$116,047.

CTA Community Supports
Notes to Financial Statements (Continued)
June 30, 2006 and 2005

Note E - Long-term Debt

Long-term debt as of June 30, 2006 and 2005:

	2006	2005
Clearfield City, Utah Mortgage Revenue Bond, interest is paid monthly and accrues at 7.7%, secured by real property, furniture and a/r, annual principle installments due of \$5,000 through 2007, \$10,000 through 2013, \$15,000 through 2017, \$20,000 through 2021 and \$25,000 in 2022.	\$ 235,000	240,000
Note to Col. Banker, interest at 8.5%, monthly payments of \$1,150, which includes interest, collateralized by building, matures September 2029.	138,908	140,893
Note to Bank One, interest at 6.34%, monthly payments of \$1,031 which includes interest, collateralized by building, matures Sept. 2023.	126,828	131,898
Note to Zions Bank, interest at 6.6%, monthly payments of \$1,242 which includes interest, collateralized by building, matures Feb. 2019.	127,010	133,189
Note to Zions Bank, interest at 6.38%, monthly payments of \$1,097 which includes interest, collateralized by building, matures Mar. 2019.	114,028	119,613
Note to Zions Bank, interest at 6.08%, monthly payments of \$1,325 which includes interest, collateralized by building, matures Apr. 2019.	140,689	147,678
Note to Zions Bank, interest at 6.94%, monthly payments of \$1,404 which includes interest, collateralized by building, matures May 2019.	141,893	149,174
Note to Zions Bank, interest at 6.72%, monthly payments of \$1,425 which includes interest, collateralized by building, matures Oct. 2019.	149,446	156,112
Note to Zions Bank, interest at 7.75%, monthly payments of \$1,533 which includes interest, collateralized by building, matures Apr. 2020.	154,732	160,847
Note to Zions Bank, interest at 7.3%, monthly payments of \$1,535 which includes interest, collateralized by building, matures Jun. 2020.	160,084	166,500
Note to Zions Bank, interest at 7.07%, monthly payments of \$1,406 which includes interest, collateralized by building, matures Aug. 2020.	149,729	154,800
Note to Zions Bank, interest from 5.49-6.99%, monthly payments total \$3,668 including interest, collateralized by vehicles, matures Jan 2010.	75,039	73,343
Note to Zions Bank, interest at 7.42%, monthly payments of \$1,411 which includes interest, collateralized by building, matures Jul. 2025.	171,192	-
Note to Zions Bank, interest at 7.49%, monthly payments of \$1,520 which includes interest, collateralized by building, matures Sep. 2020.	158,463	-
Note to Zions Bank, interest at 7.77%, monthly payments of \$1,480 which includes interest, collateralized by building, matures Nov. 2025.	176,255	-
Obligations under capitalized leases (see Note F), interest at 5.75% is imputed based on lessee's implicit rate of return.	-	24,981
Total long-term debt	2,219,296	1,799,028
Less current portion	122,656	113,422
Net long-term portion	\$ 2,096,640	1,685,606

CTA Community Supports
Notes to Financial Statements (Continued)
June 30, 2006 and 2005

Note E - Long-term Debt (Continued)

Maturities of long-term debt are as follows:

Year ended June 30, 2007	\$ 122,656
Year ended June 30, 2008	105,633
Year ended June 30, 2009	110,058
Year ended June 30, 2010	111,356
Year ended June 30, 2011 & thereafter	1,769,593
Total maturities	<u>\$ 2,219,296</u>

The note payable to the bondholders of the Clearfield City, Utah Mortgage Revenue Bond includes covenants which require the Organization to: (1) maintain insurance on the associated properties as well as liability and workers compensation policies; (2) limit the Organization's ability to borrow against the associated properties; and (3) require the Organization to maintain certain financial ratios and to make periodic reports to the bank regarding its financial statements and ratios. As of June 30, 2006 and 2005, the Organization was in compliance with all loan covenants.

Note F - Leases

Operating Leases

The Organization leases group homes and office space under operating leases. At June 30, 2006, six long-term leases on group homes have expired. The Organization is continuing to lease these homes on a month to month basis. It is the intention of the organization to continue these leases through the next fiscal year; accordingly, twelve months of rent have been included in the future minimum rental payments disclosed below. Lease expense for 2006 was \$178,540 and for 2005 was \$241,422.

Future minimum rental payments are as follows:

Year ending June 30, 2007	\$ 170,751
Year ending June 30, 2008	83,400
Year ending June 30, 2009	85,902
Year ending June 30, 2010	86,532
Year ending June 30, 2011 and thereafter	-
Total future minimum rental payments	<u>\$ 426,585</u>

Capitalized Leases

The Organization was the lessee of six vehicles under a capitalized lease with Bank One as of June 2005. The asset and liability under the capital lease were recorded at the present value of the minimum lease payments of \$84,547. The assets are being depreciated over 60 months. During the year ended June 30, 2006, the Organization purchased all of the leased vehicles. Depreciation of the assets under the capital lease is included in depreciation expense and was \$16,910 for the year ended June 30, 2005.

The current portion of the obligation under the capitalized lease for 2005 was included in the current portion of long-term debt (see Note E).

CTA Community Supports
Notes to Financial Statements (Continued)
June 30, 2006 and 2005

Note G - Retirement Plan

Effective September 1, 2002, the Organization established a 401(k) retirement plan for substantially all of its employees. The plan allows for eligible employees to contribute a portion of their compensation and receive a discretionary employer match of a percentage that will be determined by the end of each plan year. For the years ended June 30, 2006 and 2005, the employer match was 100% of the participant's contribution with a maximum matching contribution of 3% of the participant's compensation. The Organization's contribution to the plan for the years ended June 30, 2006 and 2005 was \$33,995 and \$33,971, respectively. Further details of the plan are disclosed in the plan document.

Additional Information

CTA Community Supports.
Schedules of Functional Expenses
Years Ended June 30, 2006 and 2005

	2006		2005	
	Total Expense	Administrative	Program	Total Expense
Employee Related Costs				
Wages and salaries	\$ 376,074	262,090	113,984	379,799
Directors and administrative	169,410	-	169,410	127,971
Behavior specialists	301,866	-	301,866	284,435
Program coordinators	547,806	-	547,806	559,942
Program managers	2,847,651	-	2,847,651	2,963,077
Treatment workers	23,229	5,725	17,504	16,839
Maintenance specialists	201,654	106	201,548	153,772
Employee overtime	75,475	46,265	29,210	24,973
Employee bonus	8,002	-	8,002	5,502
Client wages	4,551,167	314,186	4,236,981	4,516,258
Total of wages and salaries				4,273,784
Payroll related costs				
Payroll taxes	364,488	25,162	339,326	371,597
Health insurance	270,431	18,669	251,762	289,626
Worker's compensation	88,200	6,089	82,111	85,359
Employer contributions to 401(k) (Note G)	33,995	2,347	31,648	33,971
Other benefits	5,506	380	5,126	1,065
Conferences, workshops and training	5,361	-	5,361	8,012
Employee recruiting	14,692	14,692	-	5,903
Total of payroll related costs	782,673	67,339	715,334	795,752
Total employee related costs	5,333,840	381,525	4,952,315	5,312,010
Occupancy Costs				
Rent (Note F)	178,540	76,944	101,596	241,422
Food	215,293	-	215,293	204,078
Repairs and maintenance				
Equipment	-	-	-	120
Appliances	3,490	1,631	1,859	174
Homes	85,502	-	85,502	57,138
Janitorial	45,361	8,591	36,770	10,717
Total repairs and maintenance	134,353	10,222	124,131	101,554
				154,510
				204,078
				2,074
				57,138
				31,331
				90,543

See accountants' report on additional information.

CTA Community Supports
Schedules of Functional Expenses (Continued)
Years Ended June 30, 2006 and 2005

	2006		2005	
	Total Expense	Administrative	Program	Total Expense
Occupancy Costs (Continued)				
Utilities	78,430	28,235	50,195	66,352
Depreciation	134,621	21,827	112,794	116,047
Amortization	600	-	600	579
Equipment rental	17,072	17,072	-	18,689
Total occupancy costs	\$ 758,909	\$ 154,300	\$ 604,609	\$ 748,721
Travel and Transportation Costs				
Vehicle mileage	26,151	12,780	13,371	28,623
Vehicle insurance	34,195	-	34,195	34,352
Vehicle gas	41,426	-	41,426	35,656
Vehicle supplies and maintenance	32,842	-	32,842	26,567
Travel	735	-	735	2,835
Total travel and transportation costs	\$ 135,349	\$ 12,780	\$ 122,569	\$ 128,033
General and Administrative Costs				
Telephone	23,928	10,616	13,312	28,225
Regular service	37,088	12,588	24,500	35,395
Cellular	36	36	-	1,116
Paging	61,052	23,240	37,812	64,736
Total telephone	30,997	-	30,997	36,704
Program services	20,682	17,779	2,903	14,553
Professional parent	13,703	13,703	-	23,483
Supplies	5,526	10,310	5,526	18,733
Professional fees	51,413	3,789	41,103	6,782
Activities	3,789	2,258	-	59,660
Insurance	16,131	7,978	13,873	4,088
Postage	17,468	17,468	-	9,767
Business taxes and licenses	172,439	-	172,439	-
Loss on disposal of assets	11,362	8,978	2,384	9,192
Dues and subscriptions	412,540	105,503	307,037	6,074
Interest				107,099
Miscellaneous				2,466
Total general and administrative costs	\$ 6,640,638	\$ 654,108	\$ 5,986,530	\$ 6,559,312
Total Expenses				\$ 5,994,323

See accountants' report on additional information.



Nievaard, Kofoed & Teran, P.C.

Certified Public Accountants

Hans Nievaard, CPA
Alfred J. Kofoed, CPA
Bruce M. Teran, CPA

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards

To the Board of Directors
CTA Community Supports
Salt Lake City, Utah

We have audited the financial statements of CTA Community Supports (a nonprofit organization) as of and for the year ended June 30, 2006, and have issued our report thereon dated September 7, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether CTA Community Supports' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CTA Community Supports' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in

5151 South 900 East., Suite 250, Salt Lake City, Utah 84117
Telephone (801) 506-1110 Fax (801) 506-1112

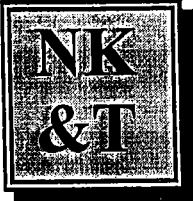
which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of CTA Community Supports in a separate letter dated September 7, 2006.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Nievaard, Kofoed & Teran, P.C.

Nievaard, Kofoed & Teran, P.C.

September 7, 2006



Nievaard, Kofoed & Teran, P.C.

Certified Public Accountants

Hans Nievaard, CPA

Alfred J. Kofoed, CPA

Bruce M. Teran, CPA

Independent Auditors' Report on State Legal Compliance

To the Board of Directors
CTA Community Supports
Salt Lake City, Utah

We have audited the financial statements of CTA Community Supports, a nonprofit corporation, for the year ended June 30, 2006, and have issued our report thereon dated September 7, 2006. As part of our audit, we have audited CTA Community Supports' compliance with the requirements of the provider contract determined to be a major State assistance program as required by the State of Utah Legal Compliance Audit Guide for the year ended June 30, 2006. CTA Community Supports received the following major State assistance program from the State of Utah:

Department of Human Services Provider Contract

The management of CTA Community Supports is responsible for its compliance with the compliance requirements identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a tests basis, evidence about CTA Community Supports' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no instances of noncompliance with the requirements referred to above.

In our opinion, CTA Community Supports complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions that are applicable to its major State assistance program for the year ended June 30, 2006.

Nievaard, Kofoed & Teran, P.C.

Nievaard, Kofoed & Teran, P.C.

September 7, 2006